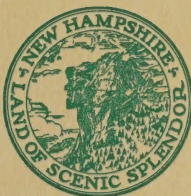


ANNUAL REPORT

For the Town of
LYMAN, N. H.



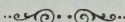
Year ending December 31, 1962

TOWN OF LYMAN, NEW HAMPSHIRE

ANNUAL REPORT

OF THE TOWN OFFICERS

YEAR ENDED DECEMBER 31, 1962



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352.07
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1962

LYMAN TOWN OFFICERS

Fiscal Year 1962

Moderator

William H. Stephens, Jr.

Town Clerk and Treasurer

Clara K. Birch

Vera K. Welch, Treas.

Selectmen

Archie Birch

Durward D. Hubbard

L. R. Welch

Tax Collector

William H. Stephens, Jr.

Supervisors of the Checklist

Myrtle Stephens

Kathleen Locke

Dorothy Richards

Trustees of Trust Funds

Mildred Presby

Loretta Locke

Marion Hubbard

Overseer of the Poor

L. R. Welch

Library Trustees

Loretta Locke

Mary W. Santy

Marion Hubbard

Police Officer

Irwin Hood

Dog Police

Irwin Hood

Highway Agent

Joseph Richards, Jr.

Town House Agent

William H. Stephens, Sr.

TOWN MEETING WARRANT

The State of New Hampshire

To the inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the Lyman Town Hall in said town, on Tuesday, the 12th day of March, 1963, polls to open at ten o'clock in the forenoon and will not be closed before five o'clock in the afternoon, to act upon the following subjects.

Article 1. To choose all necessary town officers for the ensuing year.

Article 2. To raise and appropriate such sums of money as may be necessary to defray town charges for the ensuing year.

Article 3. To see if the town will vote to raise and appropriate the sum of two thousand two hundred fifty dollars (\$2,250.00) for the repair of town highways for the ensuing year.

Article 4. To see if the town will vote to raise and appropriate the sum of two thousand two hundred fifty dollars (\$2,250.00) for the maintenance of its winter roads.

Article 5. To see if the town will vote to accept Town Road Aid, and raise and appropriate the sum of five hundred seventy-eight dollars and eight cents (\$578.08) for the same.

Article 6. To see if the Town will vote to raise and appropriate the sum of two thousand dollars (\$2,000.00) for the general expense of the highway department.

Article 7. To see if the town will vote as compensation for the tax collector, 1% of the taxes collected,

Article 8. To see if the town will vote to raise and appropriate one hundred dollars (\$100.00) for the Blister Rust Control.

Article 9. To see if the town will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) for the Lisbon District Nursing Association.

Article 10. To see if the town will vote to raise and appropriate the sum of ten dollars (\$10.00) for the observance of Memorial Day.

Article 11. To see if the town will vote to authorize the selectmen to borrow such sums of money as they may deem necessary in anticipation of taxes.

Article 12. To see what sums of money the town will vote to raise and appropriate for the town officers' salaries and town officers' expenses.

Article 13. To see if the town will vote to grant a discount of 2% on all taxes paid on or before such time as the selectmen may designate.

Article 14. To see if the town will vote to raise and appropriate two hundred fifty dollars (\$250.00) on account of property fires.

Article 15. To see if the town will vote to raise and appropriate the sum of fifty-five dollars and thirty-five cents (\$55.35) for the White Mountain Region Association.

Article 16. To see if the town wishes to continue obtaining the services of the state auditors for the yearly audit of the town books.

Article 17. To see if the town will vote to raise and appropriate the necessary money to defray the town's share of the cost of the Federal Social Security benefits extended to the town employees.

Article 18. To see if the town will vote to raise and appropriate two hundred dollars (\$200.00) for the upkeep of the cemeteries in the town, as required by law.

Article 19. To see if the town will raise and appropriate five hundred dollars (\$500.00) for the maintenance of its town bridges.

Article 20. To see if the town will vote to purchase any new equipment; and if so, to raise and appropriate the necessary money for the same; and if necessary, to authorize the selectmen to issue notes, or serial notes, on credit of the town, on such terms and at such rate of interest as may be necessary.

Article 21. To see if the town will authorize the selectmen to sell and dispose of any real estate acquired by the town by tax deeds.

Article 22. To hear the reports of agents, auditors, committees and officers heretofore chosen, and pass votes relative thereto.

Article 23. To see if the town will vote to have the State Tax Commission revalue property in the town, and raise and appropriate the sum of one thousand dollars (\$1,000.00) for the same.

Article 24. To transact any other business that may legally come before the meeting.

Given under our hands and seals, this 16th day of February, one thousand nine hundred and sixty-three.

ARCHIE BIRCH

DURWARD D. HUBBARD

L. R. WELCH

Selectmen of Lyman

BUDGET OF THE TOWN OF LYMAN

For Fiscal Year 1963

	1962	1963
Town Officers' Salaries	\$ 800.00	\$1,150.00
Town Officers' Expenses	700.00	700.00
Election and Registration	200.00	100.00
Expense of Town Hall	150.00	150.00
Police Department	30.00	30.00
Fire Department	250.00	250.00
Health Dept., Health Officer, District Nurse, Overseer	75.00	100.00
Blister Rust	100.00	100.00
Town Road Maintenance, Summer	2,250.00	2,250.00
Town Road Maintenance, Winter	2,250.00	2,250.00
General Expense of Highway Dept.	2,000.00	2,000.00
T. R. A. Town's Share		578.08
Libraries	20.00	20.00
Town Poor	1,000.00	1,000.00
Old Age Assistance	1,100.00	1,800.00
Memorial Day	10.00	10.00
Cemeteries	200.00	200.00
White Mts. Regional Ass'n.	55.35	55.35
Employee's Retirement and Social Security	250.00	250.00
Interest on Temporary Loans	200.00	225.00
Insurance	600.00	600.00
County		1,200.00
Schools		18,000.00

ARCHIE BIRCH,
DURWARD D. HUBBARD,
L. R. WELCH,

Selectmen of Lyman

SUMMARY INVENTORY OF VALUATION

Town of Lyman for 1962

Land and Buildings	(282)	\$ 388,559.00
Electric Plants	(4)	49,174.00
Stock in Trade		1,000.00
Boats and Launches	(36)	4,600.00
Horses, Asses & Mules	(6)	410.00
Cows	(218)	17,500.00
Other Neat Stock	(56)	3,180.00
Gasoline Pumps and Tanks	(2)	250.00
House Trailers - Mobile Homes		600.00
		<hr/>
Total Gross Valuation, before Exemptions Allowed		\$ 465,273.00
Less Soldiers' Exemptions		8,000.00
		<hr/>
Net Valuation on which Tax Rate is Computed		\$ 457,273.00

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire**

Summary of Findings and Recommendations

February 26, 1963

Board of Selectmen
Lyman, New Hampshire
Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lyman for the fiscal year ended December 31, 1962, which was made by this Division as requested. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets

December 31, 1961 — December 31, 1962

(Exhibit A-1)

Comparative Balance Sheets as of December 31, 1961 and December 31, 1962, are presented in Exhibit A-1. As indicated therein, the Surplus decreased by \$108.89 in 1962.

Analysis of Change in Financial Condition

(Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Decrease in Surplus

Cash Surplus used to reduce		
Tax Rate	\$1,050.00	
Decrease of Cash in Hands of		
Town Clerk	1.85	
Excess Remittance due Town Clerk	13.19	
	-----	\$1,065.04

Increase in Surplus

Net Budget Surplus	956.15

Net Decrease	\$ 108.89

Comparative Statement of Appropriations and Expenditures-Estimated and Actual Revenues:

(Exhibits A-3 & A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1962, are presented in Exhibits A-3 and A-4. As indicated by the budget summary Exhibit A-4, a revenue surplus of \$503.39, plus a net unexpended balance of appropriations of \$452.76, resulted in a net budget surplus of \$956.15.

Summary of Receipts and Expenditures

(Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1962, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1962 is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and pay-rolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records. The amounts of uncollected and unredeemed taxes as indicated in this report are therefore subject to any changes which may be necessitated by the return of verification notices.

Current Surplus:

Inasmuch as there were no outstanding notes or bonds on December 31, 1962, the surplus of \$4,059.37, as heretofore referred to, represented the current surplus of the Town on that date.

	Dec. 31,61	Dec. 31,62
Total Assets	\$9,853.72	\$15,713.80
Current Liabilities	5,685.46	11,654.43
	<hr/>	<hr/>
Current Surplus	\$4,168.26	\$ 4,059.37

Surety Bond of Town Treasurer

The surety bond of the Town Treasurer should be increased from \$4,100.00 to \$7,000.00, in order that the amount of the bond may be more proportional to the amount of funds received and in the custody of the Treasurer.

Conclusion:

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town.

We extend our thanks to the officials of the Town of Lyman for their assistance during the course of the audit.

Yours very truly,
HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

O. MAURICE OLESON, Auditor
LAURENCE M. BEAN, Accountant

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

February 26, 1963

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Lyman for the fiscal year ended December 31, 1962. In our opinion, the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1962, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,
HAROLD G. FOWLER
Director,
Division of Municipal Accounting
State Tax Commission

O. Maurice Oleson, Auditor
Laurence M. Bean, Accountant

EXHIBIT A-1

Town of Lyman		Comparative Balance	
Assets	Dec. 31, 1961	Dec. 31, 1962	
Cash:			
In hands of Treas.	\$6,737.51	\$10,766.33	
In hands of Town Clerk	1.85		
	<hr/>	<hr/>	
	\$6,739.36	\$10,766.33	
Due from the State of New Hampshire:			
Bounties	119.50	68.00	
Unredeemed Taxes:			
Levy of 1961	\$1,788.63	\$ 757.43	
Levy of 1960	563.71	271.32	
Levy of 1959	60.18		
	<hr/>	<hr/>	
	2,412.52	1,028.75	
Uncollected Taxes:			
Levy of 1962		\$3,247.13	
Levy of 1961	\$ 330.45	251.70	
Levy of 1960	106.02	106.02	
Levy of 1958	110.87	110.87	
State Head Taxes:			
Levy of 1962	\$	\$ 135.00	
Levy of 1961	30.00		
Levy of 1960	5.00		
	<hr/>	<hr/>	
	582.34	3,850.72	
Total Assets	\$ 9,853.72	\$15,713.80	
Grand Total	\$ 9,853.72	\$15,713.80	

Sheets **As of Dec. 31, 1961 and Dec. 31, 1962**

Liabilities	Dec. 31, 1961	Dec. 31, 1962
Accounts Payable:		
Social Security	\$ 143.18	\$ 44.04
Withholding Tax	134.96	45.70
	<hr/>	<hr/>
	\$ 278.14	\$ 89.74
Unexpended Balance of Appropriations:		
New Construction - Bridges	500.00	500.00
Due Town Official:		
Town Clerk, Excess Remittance		13.19
Due State of N. H.:		
State Head Taxes and		
Penalties:		
Uncollected	30.00	135.00
Coll., not remitted	171.50	54.50
Yield Taxes:		
Uncollected	20.68	41.69
Coll., not remitted	251.50	137.75
	<hr/>	<hr/>
	473.68	368.94
Due School District:		
Balance of Appropriation	4,433.64	10,682.56
	<hr/>	<hr/>
Total Liabilities	\$5,685.46	\$11,654.43
Surplus	4,168.26	4,059.37
	<hr/>	<hr/>
Grand Total	\$ 9,853.72	\$15,713.80

EXHIBIT A-2**TOWN OF LYMAN****Analysis of Change in Financial Condition**

Fiscal Year Ended December 31, 1962

Surplus, December 31, 1961	\$ 4,168.26
Surplus, December 31, 1962	4,059.37
	<hr/>
Decrease in Surplus	\$ 108.89

Factors Affecting Change in Financial Condition

Decrease in Surplus:

Cash Surplus Used to	
Reduce Tax Rate	\$1,050.00
Decrease of Cash in	
Hands of Town Clerk	1.85
Excess Remittance Due	
Town Clerk	13.19
	<hr/>
	\$1,065.04

Increase in Surplus:

Net Budget Surplus	956.15
	<hr/>
Net Decrease	\$108.89

Preventing Forest Fires Is Our Responsibility

Costs of suppressing carelessly set outdoor fires in New Hampshire in 1962 cost the persons responsible \$5,545.00. In the same period, the cost to the cities and towns for control of such fires for which no responsibility could be placed cost another \$24,634.00. What utter waste of tax money and what shameful and needless loss of timber and esthetic values in the 2200 acres burned. Residences, farms, and other business places were threatened with possible total destruction.

Carelessly set man-caused fires can be prevented if every citizen remembers his responsibility in regard to any source of fires in the open. We can help to keep our fire loss low by remembering these simple rules:

1. Dispose of burnable waste at the town dump.
2. If waste or brush is to be burned on the premises, obtain a permit from the forest fire warden. Seasonal permits may be issued for approved incinerators and sites.
3. Burn safely by picking a clean site, avoiding dry windy weather and preferably burning late in the day.
4. Have something to keep the fire under control - pails of water, garden hose, sprinkling can, broom for grass fires or shovel will help.
5. Be sure your fire is dead out before you leave it.
6. If the fire gets out of control or if you see a fire out of control, report promptly to your warden or fire department. Continue to fight it until help arrives.

There is a potential danger when matches fall into the hands of children. It is never too early for parents to instill in the child's mind a respect for fire.

Keep our town safe from fire. In 1962 we had no fires. We issued 32 permits.

WM. H. STEPHENS, JR.

Forest Fire Warden

GERALD S. GROSS

District Fire Chief

EXHIBIT A-3

Comparative Statement of Appropriations and Expenditures, Fiscal Year Ended December 31, 1962

	Carried From 1961 Assets	Liabilities	Appropriations 1962	Receipts and Reim- bursements	Total Amount Available	Expendi- tures 1962	Unexpended	Balances Overdrafts	Assets	Carried to 1963 Liabilities
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Town Officers' Salaries			\$ 800.00		\$ 800.00	\$ 780.00	\$ 20.00			
Tax Collector's Salary			300.00		300.00	378.20		78.20		
Town Officers' Expenses			700.00		700.00	691.83	8.17			
Election & Registration			200.00		200.00	252.82		52.82		
Town Hall & Other Town Buildings			150.00		150.00	57.20	92.80			
Police Department			30.00		30.00	30.00				
Fire Department			250.00		250.00		250.00			
Blister Rust			100.00	.25	100.25	100.00	.25			
Insurance			600.00	9.63	609.63	338.89	270.74			
Health Department			75.00		75.00	25.00	50.00			
Town Road Aid			579.16		579.16	579.16			114.93	
Town Maintenance - Summer			2,250.00		2,250.00	2,364.93			300.60	
Town Maintenance - Winter			2,250.00		2,250.00	2,550.60			661.17	
General Expenses of Highway Dept.			2,000.00	96.87	2,096.87	2,758.04			35.00	
Libraries			20.00		20.00	55.00				
Old Age Assistance			1,100.00		1,100.00	920.35	179.65			
Town Poor			1,000.00		1,000.00	540.42	459.58			
Memorial Day			10.00		10.00	10.00				
Cemeteries			200.00		200.00	185.25	14.75			
Advertising & Regional			55.35		55.35	55.35				
Social Security & Retirement			125.00		125.00	98.11				
New Construction - Bridges			500.00		1,000.00		500.00	17.15		44.04
Interest		500.00	200.00		200.00	165.22	34.78			500.00
County Tax			1,259.88		1,259.88	1,259.88				
School District:										
1961-62 Appropriation		4,433.64			4,433.64	4,433.64				
1962-63 Appropriation			23,682.56		23,682.56	13,000.00				10,682.56
Overlay			385.34		385.34	528.79		143.45		
Bounties	119.50			201.50	82.00	150.00			68.00	
Class V Highways				3,262.50	3,262.50	3,297.56		35.06		
Temporary Loans				9,000.00	9,000.00	9,000.00				
Withholding Tax				66.50	66.50	10.38	10.42			45.70
	\$ 119.50	\$ 4 933.64	\$ 38,822.29	\$ 12,637.25	\$ 56,273.68	\$ 44,616.62	\$ 1,891.14	\$ 1,438.38	\$ 68.00	\$ 11,272.30

**EXHIBIT A-4 Statement of Estimated
and Actual Revenues and Budget Summary**

Fiscal Year Ended December 31, 1962

	Revenues			
	Estimated	Actual	Excess	Deficit
Interest on Taxes	\$ 225.00	\$ 75.10	\$	\$149.90
Revenue from Yield Tax Sources	500.00	778.81	278.81	
Dog Licenses	150.00	183.50	33.50	
Motor Vehicle Permit Fees	900.00	1,048.22	148.22	
Rent of Town Property and Equipment	150.00	26.00		124.00
Cash Surplus	1,050.00	1,050.00		
Refunds		.09	.09	
Added Taxes		260.00	260.00	
Head Tax Commission		46.67	46.67	
Taxes Committed in excess of Budgetary Requirements		10.00	10.00	
	<hr/> \$2,975.00	<hr/> 3,478.39	<hr/> \$ 777.29	<hr/> \$273.90

Budget Summary

Actual Revenues	\$ 3,478.39	
Estimated Revenues	2,975.00	
	<hr/>	
Revenue Surplus		\$ 503.39
Unexpended Balances of Appropriations	\$ 1,891.14	
Overdrafts of Appropriations	1,438.38	
	<hr/>	
Net Unexpended Balance of Appropriations		\$ 452.76
		<hr/>
Net Budget Surplus		\$ 956.15

EXHIBIT B-1

Town of Lyman Classified Summary of Receipts

Receipts

From Local Taxes:**Current Year:**

Property Taxes	\$ 32,185.42	
Poll Taxes	138.00	
Yield Taxes	741.45	
State Head Taxes	395.00	
	<hr/>	\$ 33,459.87

Prior Years' Levies:

Property Taxes	\$ 1.65	
Poll Taxes	12.00	
Yield Taxes	67.10	
State Head Taxes	30.00	
	<hr/>	110.75

Redemptions from Tax Sales	1,592.85	
Interest	75.10	
State Head Tax Penalties	7.50	
	<hr/>	\$ 35,246.07

From State of New Hampshire:

Refund Road Toll	96.87	
Blister Rust	.25	
Class V Highways	3,262.50	
Bounties	201.50	
	<hr/>	\$ 3,561.12

and Expenditures Fiscal Year Ended Dec. 31, 1962

Expenditures

General Government:

Town Officers' Salaries	\$	780.00	
Tax Collector's Salary		378.20	
Town Officers' Expenses		691.83	
Election & Registration		252.82	
Town Hall & Other Town Bldgs.		57.20	
		<hr/>	\$ 2,160.05

Protection of Persons and Property:

Police Department	\$	30.00	
Blister Rust		100.00	
Insurance		338.89	
Bounties		150.00	
		<hr/>	\$ 618.89

Health & Sanitation

Health Dept. Including Hospital	\$	25.00	
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Highways and Bridges:

Town Road Aid	\$	579.16	
Town Maintenance:			
Summer	\$	2,364.93	
Winter		2,550.60	
		<hr/>	4,915.53
General Expenses of Highway		2,758.04	
Class V Highways		3,297.56	
		<hr/>	\$ 11,550.29
Library			55.00

Public Welfare:

Old Age Assistance	\$	920.35	
Town Poor		540.42	
		<hr/>	\$ 1,460.77

Public Service Enterprises:

Cemeteries			185.25
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Receipts**(Continued)****From Local Sources, Except Taxes:**

Dog Licenses \$ 183.50

Motor Vehicle Permits 1,048.22

Temporary Loans 9,000.00

Appropriation Credits:

Insurance 9.63

Rent of Town Equipment 26.00

Refund U. S. Treas. - With. Tax 66.50

Miscellaneous Refund .09

\$ 10,333.94**Total Receipts from all Sources** \$ 49,141.13

Balance, January 1, 1962 6,737.51

Grand Total \$ 55,878.64

Expenditures**(Continued)****Patriotic Purposes:**

Memorial Day	\$	10.00
--------------	----	-------

Unclassified:

Advertising & Regional Associations	\$	55.35
Social Security and Retire.		25.73
“ “ “ “ Town's Share		123.84
Withholding Taxes		10.38
Accounts Payable:		
Social Security		143.18
Withholding Taxes		134.96
	—	\$ 441.98

Interest:

Paid on Temporary Loans	\$	165.22
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Indebtedness:

Payments on Temporary Loans		9,000.00
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Payments to Other Governmental Divisions:

State Head Taxes, Penalties		
1961 Account	\$	187.33
1962 Account		310.50
Bond & Debt		
Retirement (Yield Tax)		248.51
County Tax		1,259.88
School District:		
1961-62 Appropriation	\$	4,433.64
1962-63 Appropriation		13,000.00
	—	17,433.64
	—	\$ 19,439.86

Total Expenditures for All Purposes	\$	45,112.31
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Balance, December 31, 1962		10,766.33
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Grand Total	\$	55,878.64
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EXHIBIT B-2

**Summary of Receipts, Expenditures and
Proof of Balance**

Fiscal Year Ended December 31, 1962

Balance, January 1, 1962	\$ 6,773.51	
Receipts during Period	49,141.13	
	<hr/>	
	\$ 55,878.64	
Expenditures during Period	45,112.31	
	<hr/>	
Balance, December 31, 1962		\$ 10,766.33

Proof of Balance

Balance in Lisbon Savings Bank & Trust Co., as per Statement dated December 31, 1962	\$ 11,341.72	
Add: Deposit of January 3, 1963	241.66	
	<hr/>	
	11,583.38	
Less: Outstanding Checks	817.05	
	<hr/>	
Reconciled Balance, December 31, 1962		\$ 10,766.33

EXHIBIT C-1**Town of Lyman****Summary of Warrants**

Fiscal Year Ended December 31, 1962

Debits	1962	Levies of:		
		1961	1960	1958
Uncollected Taxes, January 1, 1962:				
Property Taxes	\$	196.35	\$ 106.02	\$ 110.87
Poll Taxes		10.00		
Yield Taxes		124.10		

Taxes Committed to Collector:

Property Taxes	\$35,667.29
Poll Taxes	190.00
Yield Taxes	934.58

Added Taxes:

Poll Taxes	\$ 10.00	\$ 4.00
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\$36,801.87	\$334.45	\$106.02	\$110.87
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Credits**Remittances to Treasurer:**

Property Taxes	\$32,185.42	1.65
Poll Taxes	138.00	12.00
Yield Taxes	741.45	67.10
Discounts Allowed	395.87	

Abatements Allowed:

Property Taxes	78.00	
Poll Taxes	16.00	2.00

Uncollected Taxes, December 31, 1962:

Property Taxes	3,008.00	194.70	106.02	110.87
Poll Taxes	46.00			
Yield Taxes	193.13	57.00		

\$36,801.87	\$334.45	\$106.02	\$110.87
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EXHIBIT C-2**Town of Lyman****Summary of State Head Tax Warrants**

Fiscal Year Ended December 31, 1962

Debits	1962	Levies of: 1961	1960
Uncollected Head Taxes, January 1, 1962	\$	\$ 30.00	\$ 5.00
Head Taxes Committed to Collector	550.00		
Added Taxes	20.00		
Penalties Collected	4.50	2.50	.50
	\$ 574.50	\$ 32.50	\$ 5.50
Credits			
Remittances to Treasurer			
Head Taxes	\$ 395.00	\$ 25.00	\$ 5.00
Penalties	4.50	2.50	.50
Abatements Allowed	40.00	5.00	
Uncollected Taxes, December 31, 1962	135.00		
	\$ 574.50	\$ 32.50	\$ 5.50

EXHIBIT C-3**Town of Lyman****Summary of Tax Sale Accounts**

Fiscal Year Ended December 31, 1962

Debits	1961	Levies of: 1960	1959	Prior Years
Unredeemed Taxes, January 1, 1962	\$1,788.63	\$ 563.71	\$60.18	
Added Redemptions - Previously Deeded				246.00
Interest After Sale	33.21	31.31	10.58	
	\$1,821.84	\$ 595.02	\$ 70.76	246.00
Credits				
Remittances to Treasurer:				
Redemptions	\$ 994.28	\$ 292.39	\$ 60.18	246.00
Interest	33.21	31.31	10.58	
Abated	36.92			
Unredeemed Taxes, December 31, 1962	757.43	271.32		
	\$1,821.84	\$ 595.02	\$ 70.76	\$246.00

EXHIBIT D**Summary of Town Clerk's Accounts**

Fiscal Year Ending December 31, 1962

Debits

Cash on hand, December 31, 1961 \$1.85

Motor Vehicle Permits Issued:

1961 Nos. 198349-198356	\$ 14.00	
1962 Nos. 189351-189517	\$ 1,029.18	
		—————\$1,045.03

Dog Licenses Issued:

64 at \$2.00	128.00	
8 at \$5.00	40.00	
Penalties	5.50	
		————— 173.50
		—————\$1,218.53

Credits**Remittances to Treasurer:**

Motor Vehicle Permits	1,048.22	
Dog Licenses	183.50	
		—————\$1,231.72
Less: Excess Remittance	\$ 13.19	
		—————\$1,218.53

EXHIBIT E**Cemetery Trust Funds****Statement of Principal, Income and Investments**

Fiscal Year Ended December 31, 1962

Fund	Amount of Prin.	Balance Jan. 1, 62	Income During Year	Expended During Year	Balance Dec. 31, 62	Bal. of Prin. and Income Dec. 31, 62
Ellen Thornton	\$ 200.00	\$ 66.30	\$ 9.35	\$ 2.00	\$ 73.65	\$ 273.65
Albert Dow	100.00	2.17	3.56	2.00	3.73	103.73
Candis Miner	200.00	67.45	9.38	3.00	73.83	273.83
H. H. Porter	150.00	48.82	7.01		55.83	205.83
J. E. Richardson	200.00	3.42	7.12	2.00	8.54	208.54
Frye Fund (Moulton Hill Cemetery)	250.00	263.70	18.63		282.33	532.33
	<u>\$1,100.00</u>	<u>\$ 451.86</u>	<u>\$ 55.05</u>	<u>\$ 9.00</u>	<u>\$ 497.91</u>	<u>\$1,597.91</u>

Investments: Lisbon Savings Bank & Trust Company:

A/c Thornton	Pass Book No. 7855	\$ 273.65
A/c Dow	7716	103.73
A/c Miner	6502	273.83
A/c Porter	14502	205.83
A/c Richardson	14555	208.54
A/c Frye Fund	14144	532.33
		<u>\$1,597.91</u>

EXHIBIT F**Town Officers' Surety Bonds 1962**

Town Clerk:	Number	Amount	Term
Clara K. Birch			Beginning
Travelers Indemnity Co.	950072	\$1,000.00	3-13-62

Town Treasurer:

Vera K. Welch			
Travelers Indemnity Co.	950073	\$4,100.00	3-13-62

Tax Collector:

William H. Stephens, Jr.			
Travelers Indemnity Co.	950081	\$7,000.00	3-13-62

Road Agent:

Joseph Richards, Jr.			
Travelers Indemnity Co.	950097	\$ 500.00	3-13-62

Trustees of Trust Funds:

Mildred Presby	N13395	\$1,000.00	3-14-61
Loretta Locke	833196	\$1,000.00	3-13-62
Marion Hubbard	N13396	\$1,000.00	3-13-62
New Hampshire Fire Ins. Co.			

ANNUAL REPORT
of the
LYMAN SCHOOL DISTRICT

DISTRICT OFFICERS

School Board

Mrs. Juanita Hubbard, Ch.	Term Expires 1963
Mr. Albert Santy	Term Expires 1964
Mrs. Kathleen Locke	Term Expires 1965

Other District Officers

Mrs. Mildred Presby	Moderator
Mrs. Myrtle Stephens	Treasurer
Mrs. Bertha Bonor	Clerk
Mrs. Marion Hubbard	Auditor
Mr. Albert Santy	Truant Officer
Mr. Ronald A. Perham	Superintendent of Schools

Teachers

Mrs. Clara Birch	Grades 1-4
Mrs. Ann Joy	Grades 5-8
Mrs. Eva Lowden	School Nurse
Mrs. Juanita Hubbard	Custodian

WARRANT

To the Inhabitants of the School District in the town of Lyman qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the twelfth day of March, 1963, at 3:00 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the District.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see what sum of money the District will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the District, and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid fund together with other income; the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the Town.

9. To see if the District will authorize the School Board to make application for, and receive, in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and /or State Agencies.
10. To transact any other business that may legally come before this meeting.

JUANITA HUBBARD

ALBERT SANTY

KATHLEEN LOCKE

School Board

THE NEW LOOK

On page 30 of the school report you will find next year's budget for the Lisbon Special School District. If you compare this budget with the report of last year you will see that the order of items is markedly changed and some of the items are entirely different. This change follows a complete revision of the State Financial System, the educational reports co-ordinating with Federal accounting practices. The reports are based on a decimal system for use with modern electronic machines, to produce accurate uniform and early statistical data for the U. S. Department of Education.

This new system is adopted state-wide in New Hampshire on recommendation of the State Tax Commission and Board of Education. The change-over presents some problems the first year, but advantages are beginning to appear and after this year's use we anticipate these reports will be more understandable.

Expenditures for last year are set up with the old account numbers on page 32. Budgets for this year and next are set up with the new account numbers on pages 30.

BUDGET FOR SCHOOL DISTRICT OF LYMAN

	1963-1964	Proposed
	Budget	Budget
	1962-1963	1963-1964
100. Administration		
110. Salaries	\$ 97.00	\$ 97.00
135. Contracted Services	5.00	5.00
190. Other Expenses	75.00	75.00
200. Instruction		
210. Salaries	7,200.00	7,200.00
215. Textbooks	500.00	300.00
220. Library & Audiovisual		
Materials	50.00	50.00
230. Teaching Supplies	600.00	450.00
300. Attendance Services	5.00	5.00
400. Health Services	90.00	155.00
500. Pupil Transportation	2,430.00	2,430.00
600. Operation of Plant		
610. Salaries	615.00	615.00
630. Supplies	50.00	50.00
640. Heat	600.00	600.00
645. Utilities	100.00	125.00
700. Maintenance of Plant	400.00	200.00
800. Fixed Charges		
850. Employee Retirement & FICA	605.00	615.00
855. Insurance	0.00	185.00
1477. Outgoing Transfer Accounts in State		
1477.1 Tuition	6,375.00	7,650.00
1477.3 Supervisory Union Expenses	388.00	375.00
1477.4 Tax for State-Wide Supervision	108.00	108.00
Contingency Fund	924.00	600.00
TOTAL	<u>\$21,217.00</u>	<u>\$21,890.00</u>
Deficiency Appropriation voted March, 1962 for use 1961-1962	3,500.00	
	<u>\$24,717.00</u>	

SCHOOL BOARD'S ESTIMATE 1963-1964

School Board's statement of amounts required to support public schools and meet other statutory obligations of the District for the fiscal year beginning July 1, 1963.

Total amount required to meet School Board's budget as itemized in Column 2 of the Budget Report.

\$21,890.00

Estimated Income of the District

Balance June 30, 1963	\$ 1,500.00
State Aid	1,000.00

We recommend that the District adopt the proposed budget and raise and appropriate the sum of \$21,890.00 for the school year 1963-1964.

JUANITA HUBBARD

ALBERT SANTY

KATHLEEN LOCKE

School Board

Recommended Motion:

Moved that the School District raise and appropriate \$21,890.00 and to authorize and direct the School Board to apply against said appropriation such income as is estimated by the School Board, exclusive of State Aid, and upon the determination of the amount of State Aid to be received by the School District during the next fiscal year, to authorize and direct the School Board to apply against such appropriation the sum to be received from State Aid and with the School District Clerk certify to the Selectmen the balance as an assessment to be raised by the Town for school purposes.

Statement of Budget and Expenditures

District of Lyman, Fiscal Year Ended June 30, 1962

	Budget 1961-62	Expended 1961-62
Administration		
1. Salaries of District Officers	\$ 105.00	\$ 103.61
2. Supt. Salary (Local Share)	135.00	119.53
3. Tax for Statewide Supervision	92.00	92.00
4. Salaries of Other Adm. Personnel	110.00	103.08
5. Supplies and Expenses	150.00	160.23
Instruction		
6. Teachers' Salaries	3,300.00	3,295.50
7. Books and Other Instr. Aids	120.00	104.27
8. Scholars' Supplies	180.00	96.14
10. Supplies and Other Expenses	10.00	0.00
Operation of School Plant		
11. Salaries of Janitors	615.00	633.93
12. Fuel or Heat	300.00	451.66
13. Water, Light, Supplies and Exp.	75.00	115.36
Maintenance of School Plant		
14. Repairs and Replacements	50.00	542.00
Auxiliary Activities		
15. Health Supervision	90.00	93.00
16. Transportation	3,060.00	3,037.80
17. Tuition	7,280.00	10,384.81
Fixed Charges		
19. Retirement and Social Security	300.00	261.80
20. Insurance, Treas. Bond and Exp.	5.00	5.00
Capital Outlay		
22. Additions & Improvements to Bldgs.	25.00	0.00
23. New Equipment	200.00	0.00
	<u>\$16,202.00</u>	
Deficiency Appropriation Voted March, 1962	3,500.00	
TOTAL	<u>\$19,702.00</u>	<u>\$19,599.72</u>

STATEMENT OF RECEIPTS AND PAYMENTS

July 1, 1961 to June 30, 1962

RECEIPTS

Cash on hand, July 1, 1961	\$ 311.42
State Aid: Foundation Aid	6.94
Local Taxation:	
Current Appropriation	15,433.64
Deficiency appropriation	3,500.00
Advance on next year's approp.	300.00
Other Sources:	
Refund-Wirthmore Stores	60.00
	—————\$ 19,612.00

PAYMENTS

Orders of the School Board	\$ 19,599.72
Cash on hand at End of Year (June 30, 1962)	12.28
	—————\$ 19,612.00

July 1, 1962 to December 31, 1962

RECEIPTS

Cash on hand, July 1, 1962	\$ 12.28
Current Appropriation	9,200.00
State Aid	1,034.44
	—————\$ 10,246.72

PAYMENTS

Orders of the School Board	\$ 8,411.20
Cash on hand at December 31, 1962	1,835.52
	—————\$ 10,246.72

BALANCE SHEET**June 30, 1962****Assets**

Cash on Hand June 30, 1962	\$ 12.28
Excess of Liabilities over Assets	287.72
	<hr/> \$ 300.00

Liabilities

Accounts Owed by District	
Advance on 1962-63 Approp.	300.00
	<hr/> \$ 300.00

STATISTICAL TABLE 1961-1962

SCHOOL	Lyman
TOTAL ENROLLMENT	32
TOTAL AVERAGE ATTENDANCE	29.7
TOTAL AVERAGE ABSENCE	2.0
PERCENT OF ATTENDANCE	93.8

ROLL OF PERFECT ATTENDANCE

Shirley Clough Grade 3

ANNUAL REPORT OF DISTRICT TREASURER

Fiscal Year Ending June 30, 1962

Cash on hand July 1, 1961	\$	311.42
Received from Selectmen:		
Current Appropriation	\$	15,433.64
Deficiency Appropriation		3,500.00
Advance on next year's approp.		300.00
Received from State Treasurer:		
State Aid		6.94
Received from all Other Sources:		
Refund - Wirthmore Stores		60.00
Total Receipts	\$	19,300.58
Total Amount Available for Fiscal Year	\$	19,612.00
Less School Board Orders Paid		19,599.72
Balance on Hand, June 30, 1962	\$	12.28

MYRTLE O. STEPHENS,
Treasurer

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the Treasurer of the School District of Lyman of which the above is a true summary for the fiscal year ending June 30, 1962 and find them correct in all respects.

MARION HUBBARD,
Auditor

REPORT OF SUPERINTENDENT

To the School Board and Citizens of the Lyman School District:

I herewith submit my twentieth annual report as Superintendent of Schools.

The total enrollment in your school last year was 32. The average membership was 31.7 and the percent of attendance was 93.8

There were 17 elementary and 16 high school pupils who attended Lisbon Public School on tuition basis.

The present enrollment is as follows: 23 pupils in Grades 1-4, 20 pupils in Grades 5-8 and 14 pupils attending Lisbon High School.

This year we reopened the upper grade room at the Lyman Central School. Reopening this room presented many problems; cleaning, painting, refinishing of floor, purchase of books, supplies and securing a teacher. Much credit is due your chairman, Mrs. Juanita Hubbard. We are also indebted to many others for their assistance and interest. We were especially fortunate to get desks from the Woodsville School District without charge.

The budget this year reflects some savings in school costs and there is also no deficiency appropriation. Your tax assessment will be less than last year's assessment.

It is reported that the legislature will consider increased State Aid this year.

We are pleased with the work of the teachers, Mrs. Clara Birch and Mrs. Ann Joy. Mrs. Birch has continued with her usual good results. The extension of her services this year has been worthwhile. Mrs. Joy works with the upper grade children very successfully. She gives them many extras and the children are appreciative of her efforts.

Lyman children are doing well in Lisbon High School. Barbara Poore is the only graduate this year. Her work has been excellent and she is a member of the National Honor Society. Next year there are seven Lyman pupils to graduate from High School.

I wish to thank the School Board for its interest and attention to school affairs. The rewards for school board service are revealed as the members observe the achievements and successes of the children. School meeting time is an excellent opportunity for fathers and mothers to express appreciation to the School Board.

Respectfully submitted,
RONALD A. PERHAM, Superintendent of Schools

LYMAN SCHOOL DISTRICT **EXPENDITURES 1961-1962**

Administration

1.	Salaries of District Officers		
	Albert Santy, School Board	24.25	
	Juanita Hubbard, School Board	26.19	
	Kathleen Locke, School Board & Census	31.52	
	Grace Santy, Moderator	1.45	
	Marion Hubbard, Auditor	2.91	
	Bertha Bonor, Clerk	1.45	
	Myrtle Stephens, Treasurer	12.61	
	Treasurer, State of N. H., Soc. Sec.	3.23	
		<hr/>	103.61
2.	Superintendent's Salary		
	Treasurer, Supervisory Union #34		119.53
3.	Tax for Statewide Supervision		
	Treasurer, State of N. H.		92.00
4.	Salaries of Other Adm. Personnel		
	Irvin Hood, Truant Officer	4.85	
	Treasurer, State of N. H., Soc. Sec.	.15	
	Treasurer, Supervisory Union, Sec.	98.08	
		<hr/>	103.08
5.	Supplies & Expenses		
	Treasurer, Supervisory Union, travel & office expense	90.73	
	The Courier Printing	4.90	
	N. H. School Boards Association, dues	10.00	
	Myrtle Stephens, supplies	4.10	
	Lisbon Special School District, census cards	1.00	
	Harrison Publishing House, annual reports	49.50	
		<hr/>	160.23

Instruction

6.	Teachers' Salaries		
	Clara Birch	2,551.32	
	Treasurer, State of N. H., Soc. Sec.	101.48	
	Director of Internal Revenue	493.60	
	N. H. Teachers Retirement	149.10	
		<hr/>	3,295.50
7.	Books		
	Follett Publishing Co.	36.09	
	Lyons & Carnahan	13.70	
	Scott, Foresman & Co.	3.75	
	Allyn & Bacon	8.10	
	American Book Co.	8.17	
	The Economy Co.	.63	
	Houghton-Mifflin Co.	10.89	
	American Education Publications	16.30	
	McCormick-Mathers Pub- lishing Co.	1.10	
	Harcourt, Brace & World, Inc.	5.54	
		<hr/>	104.27
8.	Scholars' Supplies		
	J. L. Hammett Co.	82.79	
	Clara Birch, supplies	2.00	
	The Peck Co.	1.00	
	Lisbon Special School Dist., desk & supplies	10.35	
		<hr/>	96.14

Operation of School Plant

11.	Janitors' Salaries		
	Fred Santy	615.35	
	Treas., State of N.H., Soc. S.	18.58	
		<hr/>	633.93
12.	Fuel		
	Wetherbee Oil Co.		451.66
13.	Water, Light, Supplies & Expenses		
	Public Service Co.	68.78	
	James Locke, drawing water	24.70	
	Richard Johnson, supplies	12.56	
	Clark-Goudie Hardware	5.74	
	Lisbon Spec. Sch. D., dust bane	3.58	
		<hr/>	115.36

Maintenance of School Plant

14. Repairs & Replacements		
Kathleen Locke, cleaning	20.00	
Harry Andross, installation of burner	463.00	
H. Andross, pulley, motor, labor	59.00	
	<hr/>	542.00

Auxiliary Activities

15. Health Supervision		
Lisbon Dist. Nursing Ass'n.	50.00	
Dr. H. C. Pickwick, physicals	31.00	
Lisbon Sp. Sch. D., unicaps	12.00	
	<hr/>	93.00
16. Transportation		
Clifton Dexter		3,037.80
17. Tuition		
Lisbon Special School District		10,384.81

Fixed Charges

19. Retirement & Soc. Sec.		
N. H. Dept. Public Welfare, Adm. cost	2.00	
Treas., Supervisory Union, Supt. Ret.	9.96	
Treas., State of N. H., Soc. Sec. teacher	60.88	
Treas. State of N. H., Soc. Sec., janitor	12.60	
Treas, State of N. H., officers	9.38	
N. H. Teachers Retirement	166.98	
	<hr/>	261.80
20. Insurance		
Merrill's Insurance Agency, Treasurer's Bond		5.00
		<hr/>
TOTAL		\$19,599.72

SUPERVISORY UNION NO. 34

REPORT OF SUPERINTENDENT'S SALARY

Section 5, Chapter 243, Laws of 1953 of the State of New Hampshire, requires that school district annual reports show the total amount paid to the superintendent.

One-half of the supervisory union expenses is prorated among the several school districts of the union on the basis of adjusted valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30. The Superintendent of Supervisory Union #34, during 1961-1962, received a salary of \$8,650.00 which was made up as follows: \$4,750.00 paid by the State Department of Education from the per capita tax and \$3,900.00 prorated among the several school districts. Allowance of \$1,100.00 for travel within the Union was also prorated as stated above.

The table below shows the proration of salary and travel charged to each school district. The district's share is less this year because of increased State Aid.

DISTRICT	SALARY	TRAVEL
Benton	65.71	18.53
Easton	52.26	14.74
Franconia	458.25	129.25
Landaff	96.72	27.28
Lincoln	1,379.24	389.01
Lisbon Special	1,297.92	366.08
Lisbon Town	276.32	77.94
Lyman	119.53	33.72
Sugar Hill	154.05	43.45
	<hr/> \$3,900.00	<hr/> \$1,100.00

RONALD A. PERHAM
Superintendent of Schools

PROGRAM OF THE WHITE MOUNTAINS REGION ASSOCIATION

The White Mountains Region Association is working to find new job opportunities for the region.

The Region Association is working to develop new recreation projects.

The Region Association is promoting its existing vacation travel business.

The Region Association is working to encourage agriculture.

The Region Association is working with state and federal agencies for further economic advancement.

The Region Association is effecting an economic revival.

Support it with town appropriations and believe what it can do for all of the 47 communities in northern New Hampshire.

John P. Wilson
Executive Secretary
White Mountains Region Assn.

MARRIAGES — 1962

Date and Place of Marriage	Name and Surname of Groom and Bride	Residence of Each	Age	Occupation	Name of Parents	Name, Residence and Official Station of Person by Whom Married
June 30, 1962 Littleton, N. H.	William Joseph Richards Irene Albina Bilodeau	Lyman Littleton	24 22	Mechanic Shoe Shop	Raymond L. Richards Doris Sargent Leo J. Bilodeau Ledora E. Labeau Albert L. Mardin Esther Fellows Ray Tattersall Madalyn L. Fenoff Armand Hebert	Hubert F. Mann Catholic Priest Littleton, N. H. John D. Cornelius Methodist Minister Gorham, N. H.
July 7, 1962 Lyman, N. H.	Curtis Wayne Mardin Dorothy Helen Tattersall	Landaff Lyman	20 19	Secretary	Ray Tattersall Madalyn L. Fenoff	John D. Cornelius Methodist Minister Gorham, N. H.
October 6, 1962 Landaff, N. H.	David Isadore Hebert Sheila Ann Tattersall	Landaff Lyman	23 18	Woodworking plant	Antoinette Roux Ray Tattersall Madalyn Fenoff	Harry G. Titus Justice of the Peace Landaff, N. H.

BIRTHS -- 1962

Date of Birth and Name of Child	No. of Child		Name of Father	Name of Mother	Residence of Parents	Birthplace of Father	Birthplace of Mother
	Sex						
April 30, 1962 Tresa Ann	F	2	Clarence E. Hubbard	Patricia Ann Ward	Lyman	Littleton	Monroe, N. H.
July 16, 1962 Shari Turace	F	2	Chandler P. Aldrich	Annette Rita Laflamme	Lyman	Whitefield	Littleton, N. H.

DEATHS -- 1962

Date and Place of Death	Name of Deceased	Age	Place of Birth	Sex	Married, Single or Widowed	Occupation	Name of Father	Name of Mother
January 18, 1962 Haverhill, N. H.	Henry Martin	79	Orange, N. H.	M	S	Farming	Harvey Martin	
March 13, 1962 Lyman, N. H.	Charles D. Jennings	76	Weston, Mass.	M	M	Storekeeper	Edward Jennings	Ella M. Brown
March 23, 1962 Windsor, Vermont	Henry J. Coyer	64	Woodsville, N.H.	M	M	Stone Cutter	Eugene Coyer	Zelda Dion
April 12, 1962 Lyman, N. H.	Blanche May Santy	77	Lyman, N. H.	F	M	Housewife	David Byron	Eliza Cram
April 21, 1962 Concord, N. H.	Wilfred Malone	54	Littleton, N.H.	M	S			Mary Gilman

